Tax was now realised on lands lying fallow. This was a source of great hardship. As was done once in the past and as was the practice among lessees of ordinary landholders, the tenants of *Kandukrishi* lands should be allowed to pay the tax for a fallow year along with the following year's tax. Securities should not be taken from the tenants of *Kandukrishi* lands.

DEWAN'S REPLY: Mr. Sankara Panikkar, I concede there is a good deal of force in much of what you have said. The Government are very anxious to discover the means for overcoming certain practical difficulties in the way of completely abolishing payment of tax in kind in respect of *Kandukrishi* lands. As you know, they have already done so in the case of Sirkar lands, and in the case of Sirkar *Devaswomvaka* lands. Certain other lands are still subject to payment in kind, and the whole question of doing away with it so far as *Kandukrishi* lands are concerned and at the same time finding the means of meeting the obligations arising in connection with the system, is now under examination. The Government are expecting a report from the Land Revenue Commissioner on the subject. You may rest assured that the matter will be taken up and attempts made to find a solution as soon as possible.

2. You referred to the question of civil suits. Under Section 8 of the new Civil Procedure Code, which has come into force from the 1st Makaram 1101, you will find that the previous sanction of the Government for instituting suits is not necessary for a registry-holder in the following cases, *viz.*,

(i) to recover the land from a mortgagee or a lessee, or
(ii) to evict a trespasser therefrom.

6. Land Revenue Department.

MR. JANARDANA KAMMATHI PADMANABHA KAMMATHI (*Member, Muvattupuzha taluk*) said that there were certain defects arising out of G. O. Dis. No. 12 dated the 6th January 1924, which amended the *Pokkuvaravu Rules* dated the 6th March 1921, and dispensed with the need for survey and demarcation of subdivisions in *pokkuvaravu* except in cases where the parties applied and paid for the work. The amendment was introduced in order to expedite the disposal of cases of transfer of registry with a view to the satisfactory preparation of the electoral rolls. The transferee got no idea of the location of his land; there was no opportunity to test the *bona fides* of the document as was possible when the *pakuthi* officer went to the spot; a man not in possession could claim to have been in possession. This state of affairs had led and was leading to several civil and criminal cases. The survey and subdivision should be conducted, plotted sketches prepared and responsible officers should locally inspect before *pokkuvaravu* cases were disposed of. Notices should be issued to the parties; *patta* should be granted immediately after disposal of the case; and a small fee to cover expenses might be levied.

The present system of granting tax receipts was defective in that a *pattadar* who paid the *kist* in advance was given only an informal receipt, in that only the amount due for the current *kist* was entered in the *nalvazhi*, in that action was often fraudulently taken against the *pattadar* for an amount which he had already paid but cannot prove by the production of a genuine receipt and in that it was not possible for the higher officers to find out any of the irregularities on inspection. Receipts should be in duplicate serially numbered and carbon copies taken and preserved in the *pakuthi* cutcherry.

The *pakuthi* officials, he said, appeared to be ignorant of G. O. Dis. No. 1346 of 25/Rev., dated the 31st October 1925, in which it had been ordered that only one demand notice should be issued to a person defaulting payment of tax in a *pakuthi* though in respect of several *pattas*. Demand notices were now being issued separately in respect of each *patta*; such penalisation of the *pattadars* created lack of confidence in the Government.

The concessions granted to the holders of lands adjoining the Karamana river, Neyyar, Kulakkada river and Killiyar should be extended in fairness to the holders of lands bordering the Periyar, the Todupuzha and the Muvattupuzha rivers.

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The royal trees on lands already registered and on *tarisu* lands outside the reserves that would hereafter be assigned should be sold to the applicants on payment of *tadivila*. There was a growing scarcity of timber for building purposes and bearing fruit trees such as jack trees were being ruthlessly cut down. The royal trees on private lands cut and removed by the Forest Department were often sold in auction at the depots at very low prices. With the connivance of the Forest Department, large areas of forest as in the Vettur reserve, measuring 300 acres, and containing about a lakh of trees were being denuded of the tree growth. The sale of standing royal trees to applicants would prevent the leakage of revenue, would lead to a reduction in the number of forest cases, would bring in more revenue than the present system of exploitation and sale by the Forest Department does and would enable the people to get building materials.

The duties and responsibilities of *pakuthi* officials had increased several-fold since the last revenue settlement. The increase of pay granted to them had not been proportionate and was considered inadequate, regard being had to their multifarious duties. Some *pakuthies* stood in need of bifurcation ; the staff required strengthening in some ; and in any case the pay should be suitably enhanced. Unless this was done, official irregularities were bound to be on the increase.

DEWAN'S REPLY: Mr. Padmanabha Kammathi, the Land Revenue Commissioner will be asked to report on your several suggestions.

7. Revenue Administration.

MR. NARAYANAN KRISHNAN (*Member, Kunnatnad taluk, Group I*) urged the importance of having Government buildings constructed for holding *pakuthi* cutcherries. It was deplorable that the majority of *pakuthi* cutherries were held in rented buildings which provided inadequate accommodation, were not safe, and in some cases not accessible to all classes of people. For want of a suitable building, the Kunnatnad *pakuthi* cutcherry was held in the Kizhakambalam *pakuthi* cutcherry building in that *pakuthi*. The *pakuthi* officials generally did not attend office for want of proper accommodation and the people who had to transact business and even the Tahsildar who came down for inspection were put to considerable inconvenience in tracing them. The *Proverthikar* should be given quarters in the cutcherry premises and a well should also be sunk. The Government should lay down a scheme of constructing a certain number of *pakuthi* cutcherries each year and reserve suitable unassigned lands in all the *pakuthies* for the purpose. A small rent might be realised from the resident *Proverthikar*.

There was no uniformity in the matter of tax receipts. Some were in books, some on slips of paper ; some bore the seal of the *pakuthi* cutcherry, while some did not ; the Proverthikar signed some, while the Accountant signed others ; some were signed by both and some by none ; money was often collected without any receipt being granted. As there were no counterfoils of the receipt, it was not known whether the collections were all entered in the *nalvazhi*. This could not be checked by comparing the *nalvazhi* and the *thandaper*. Much hardship was caused when a *Proverthikar* was transferred, as the receipts issued might not be genuine or in proper form. The receipts should be in duplicate, serially numbered, signed by the *Proverthikar* and the Accountant and the seal should be engrossed on it.

The strength of the staff in taluk and *pakuthi* offices was not based on any principle such as the area or the volume of work. The Kunnatnad taluk office where the clerks worked from early morning till night required at least one additional clerk. The *pakuthies* varied greatly in area, number of *pattadars*, *beriz* and population and should be reconstituted on uniform lines. The number of Accountants in each of the *pakuthies* also required revision.

The practice of realising fees on demand notices not actually served on the *pattadar* should be done away with. A large temporary staff will have to be employed in each *pakuthi* if all the demand notices were to be served and they should work directly under the taluk office, their pay being met from the fee collections. Having regard to the present *Pokkuvaravu Rules*, notice was essential to the *pattadar* regarding the tax due. Not more than one notice should be issued to one *pattadar* from the same *pakuthi*.

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